

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 03-1861

T. P. CRIGLER; NAJIEH R. CRIGLER,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 99-9233)

Submitted: December 19, 2003

Decided: January 14, 2004

Before WILKINSON and DUNCAN, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

T. P. Crigler and Najieh R. Crigler, Appellants Pro Se. Steven
Wesley Parks, Jonathan Samuel Cohen, John A. Nolet, UNITED STATES
DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

T. P. Crigler and Najieh R. Crigler appeal from the tax court's order upholding the Commissioner's determination of a deficiency in their income taxes for the 1995 tax year and imposing an accuracy-related penalty. We have reviewed the record and the tax court's memorandum and opinion and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. See Crigler v. Comm'r, IRS, No. 99-9233 (U.S. Tax Ct. May 13, 2003). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED